

County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2015 – 1st Quarter

For the 3 months ended February 28, 2015



Follow McHenry County, IL

Visit the County website: www.co.mchenry.il.us

Prepared by the County Auditor's Office:

Pamela Palmer, CFE, County Auditor

James Bernier, CPA, CPFO, Financial Reporting Manager/Chief Deputy Auditor

INTRODUCTORY SECTION

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT
TABLE OF CONTENTS
FISCAL YEAR 2015 - 1ST QUARTER

	<u>Page</u>
Introductory Section	
Table of Contents	i - ii
Letter of Transmittal	iii - ix
Financial Section	
General Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	1
Schedules of Revenues - Budget and Actual	
By Type, Function, and Object	2 - 4
By Type and Function	5
Schedules of Expenditures - Budget and Actual	
By Function, Department, and Object	6 - 10
By Function and Department	11
By Function and Object	12
By Object	13
Special Revenue Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance (Deficit) - Budget and Actual	
General and Administrative	
County Clerk Automation Fund	14
Recorder Automation Fund	15
County Treasurer Automation Fund	16
Treasurer's Passport Services Fund	17
Geographic Information Systems Fund	18
Illinois Municipal Retirement Fund	19
Social Security Fund	20
Insurance Loss Fund	21
Community Development	
HUD Grants Fund	22
Revolving Loan Fund	23
Expedited Permit Fund	24
Transportation	
County Highway Fund	25
Motor Fuel Tax Fund	26
Matching Fund	27
County Bridge Fund	28
County Option Motor Fuel Tax Fund	29
RTA Sales Tax Fund	30
Public Safety	
DUI Conviction Fund	31
Coroner's Fund	32
Judiciary and Court Related	
Maintenance and Child Support Collection Fund	33
Law Library Fund	34
Circuit Court Document Storage Fund	35
Probation Service Fee Fund	36
EMDT Fund	37
Circuit Court Automation Fund	38
Illinois Criminal Justice Authority Fund	39
Circuit Court Admin Fund	40

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT
TABLE OF CONTENTS
FISCAL YEAR 2015 - 1ST QUARTER

	<u>Page</u>
Special Revenue Funds (Continued)	
Schedules of Revenues, Expenditures, and Changes in Fund Balance (Deficit) - Budget and Actual (Continued)	
Judiciary and Court Related (Continued)	
Circuit Clerk Electronic Citation Fund	41
Special Courts Fund	42
State's Attorney Automation Fund	43
Public Health and Welfare	
County Mental Health Fund	44
Veterans' Assistance Commission Fund	45
Veterans' Assistance Commission Bus Fund	46
Workforce Network Fund	47
Tuberculosis Care and Treatment Fund	48
Animal Shelter Fund	49
Dental Care Clinic Fund	50
Health Scholarship Fund	51
Senior Services Fund	52
Debt Service Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Series 2006 A Certificate Fund	53
Series 2007 A Certificate Fund	54
Series 2007 B Certificate Fund	55
Series 2008 Certificate Fund	56
Series 2010 A Certificate Fund	57
Series 2010 B Certificate Fund	58
Series 2012 B Certificate Fund	59
Series 2015 Certificate Fund	60
Capital Project Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Fiber Optic Conduit Project Fund	61
Permanent Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Working Cash No. 1 Fund	62
Working Cash No. 2 Fund	63
Enterprise Funds	
Schedules of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Valley Hi Fund	64
911 Fund	65
Internal Service Fund	
Schedule of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Health Insurance Fund	66

PAMELA PALMER, CFE
COUNTY AUDITOR

JAMES BERNIER, CPA, CPFO
FINANCIAL REPORTING
MANAGER/
CHIEF DEPUTY AUDITOR



PHONE: 815 334-4204
FAX: 815 334-4621

June 19, 2015

To the Citizens, Chairman of the Board, and
Members of the Board of McHenry County, Illinois

Ladies and Gentlemen:

I am pleased to present the County Auditor's Quarterly Financial Report for McHenry County (the County) for the first quarter of fiscal year 2015. Illinois State Statutes (Chapter 55, Act 5, Section 3-1005) require the County Auditor to report quarterly to the County Board on the financial operations of the County. This report is provided to fulfill that requirement, as well as to provide timely information in assessing the County's current financial situation to all interested parties. Specifically, actual results of revenues and expenditures are presented to help assess important near-term financial objectives, including if the County is able to meet its short-term financing obligations in a timely manner, if the County's operating inflows are adequate to cover operating outflows, and if the County is financially prepared for contingencies. Additionally, schedules comparing actual expenditures to the appropriation budget are presented to help monitor compliance with the legal requirements of the budget.

The financial schedules included in this report are prepared using the basis of budgeting, which allows for monitoring of compliance with the appropriation budget. Therefore, the basis used for this report differs in various respects from accounting principles generally accepted in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. The County's Comprehensive Annual Financial Report (CAFR) is presented on a GAAP basis. The most current and prior year CAFRs are available on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/comprehensive-annual-financial-reports>. The financial schedules included in this report are unaudited.

Management of the County has the full responsibility for the completeness and reliability of the information contained in this report. This responsibility is managed through the operation of a comprehensive framework of internal control. Because the cost of internal control should not exceed anticipated benefits, the objective of internal control is to provide reasonable, rather than absolute, assurance that the financial schedules are free of any material misstatements.

First Quarter Review – Fiscal Year 2015

The County's overall financial health remains sound, despite persistent challenges on the road to full recovery from the Great Recession, which officially lasted from December 2007 through June 2009. On the bright side, positive trends in the unemployment rate and the local housing market present encouraging signs for the future.

The most recent report from the Illinois Department of Employment Security shows that the unemployment rate in the County was 5.4% as of April 2015, which is an improvement over the average rate of 6.4% for 2014 and a significant improvement over the average rate of 9.1% for the five years from 2009-2013. However, the current unemployment rate is still higher than the average rate of 4.7% for the four years from 2005-2008, which shows that there is still room for improvement in achieving maximum employment for the County's workforce.

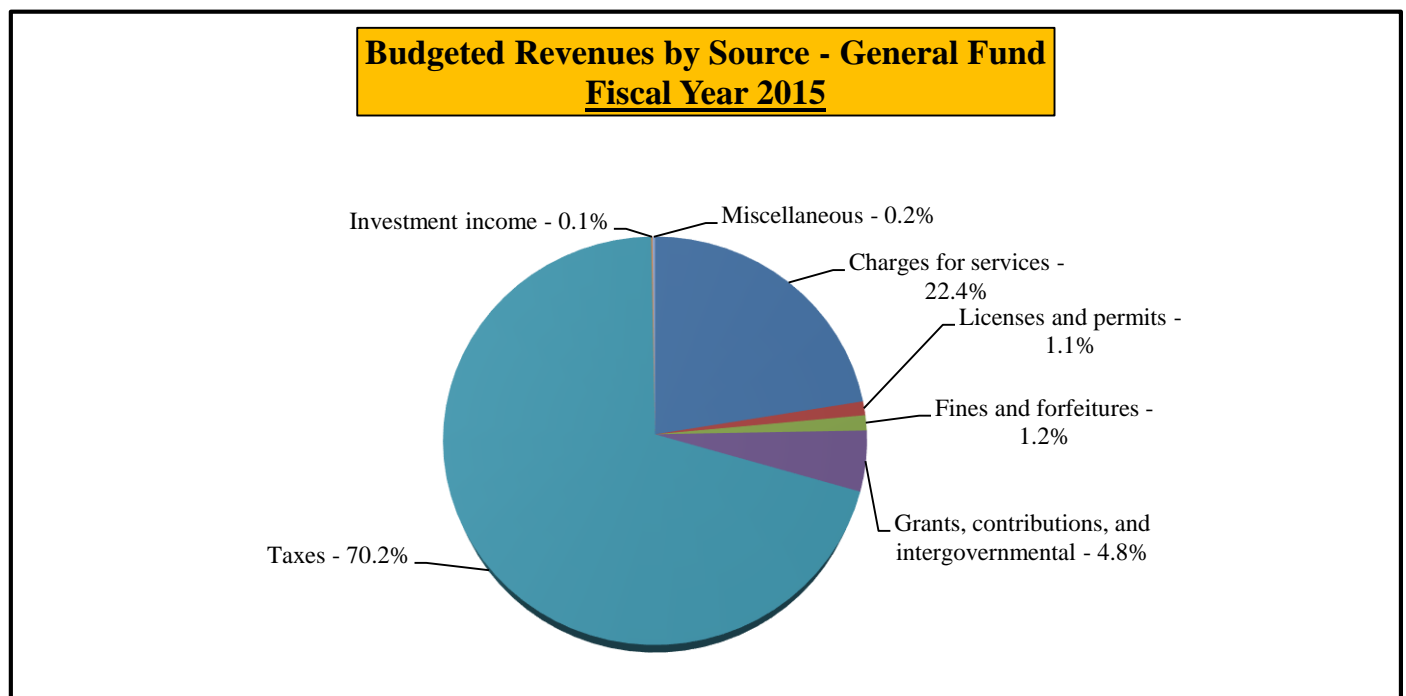
In the local housing market, revenues earned from real estate transfer taxes, which are paid on all real estate sales in the County, peaked before the Great Recession at \$5.0 million in 2005. From 2006-2011, revenues decreased each year, to a low of \$1.1 million in 2011, which represented a dramatic decrease of 78% from the peak in 2005. From 2012-2014, revenues started a positive trend by increasing to \$1.3 million in 2012, \$1.9 million in 2013, and \$1.8 million in 2014, which indicates that the housing market likely bottomed out around 2011. In 2015, revenue through the first quarter totaled \$429,000, compared to \$362,000 through the first quarter of 2014, which represents an increase of 19%. Also, the first quarter total for 2015 is at the highest level since 2008, which further illustrates that the local housing market appears to finally be on the road to recovery.

The County's management remains committed to dealing with prevailing economic conditions to ensure that the County's financial security and stability will remain strong in both the near-term and long-term future.

The following section highlights key revenues, expenditures, and related budgets for the general fund and other County funds through the first quarter of fiscal year 2015. The purpose of this analysis is to provide current information about the County's near-term and overall financial health.

General Fund – The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

Revenues - The following chart shows budgeted general fund revenues for fiscal year 2015:



The following table presents a comparison of general fund actual revenues through the first quarter of fiscal year 2015 to the same period for fiscal year 2014, along with the annual budgets.

Revenue Category	1st Qtr FY2015 Revenues	1st Qtr FY2014 Revenues	Difference 1st Qtr FY15 - FY14	FY2015 Annual Budget	FY2014 Annual Budget
Charges for services	\$ 3,297,052	\$ 3,528,930	\$ (231,878)	\$ 19,113,435	\$ 23,102,035
Licenses and permits	110,627	87,142	23,485	981,000	972,000
Fines and forfeitures	242,328	242,093	235	1,005,500	1,019,500
Grants, contributions, and intergovernmental	257,159	475,807	(218,648)	4,058,572	4,401,883
Taxes	4,929,308	4,618,140	311,168	60,002,300	57,860,500
Investment income	21,382	23,357	(1,975)	97,000	97,075
Miscellaneous	8,071	59,182	(51,111)	180,500	238,700
Total Revenues	\$ 8,865,927	\$ 9,034,651	\$ (168,724)	\$85,438,307	\$87,691,693

The largest two components of general fund revenues are taxes, which represent 70.2% of budgeted revenues, and charges for services, which represents 22.4% of budgeted revenues. Together, the two categories represent 92.6% of budgeted general fund revenues for fiscal year 2015. Since these two revenue sources are the most significant to the general fund, the following sections will focus only on these two categories.

The following table presents a comparison of general fund actual tax revenues through the first quarter of fiscal year 2015 to the same period for fiscal year 2014, along with the annual budgets.

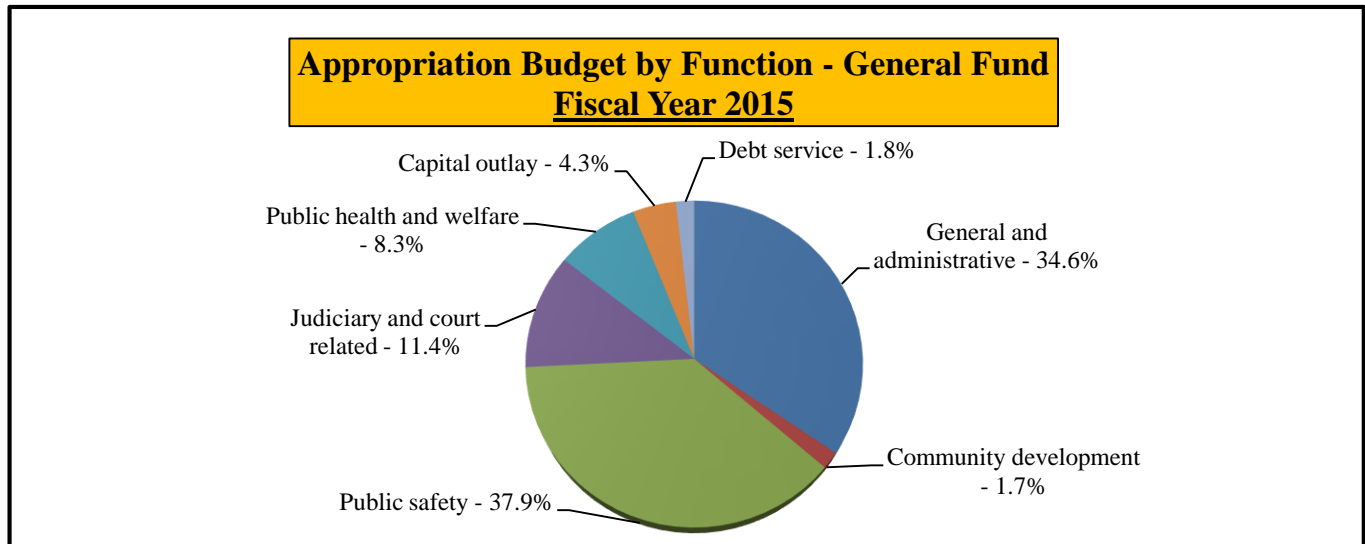
Type of Tax Revenue	1st Qtr FY2015 Revenues	1st Qtr FY2014 Revenues	Difference 1st Qtr FY15 - FY14	FY2015 Annual Budget	FY2014 Annual Budget
Property taxes	\$ -	\$ -	\$ -	\$ 40,405,000	\$ 38,840,500
Sales taxes	2,288,741	2,183,356	105,385	9,575,000	9,220,000
State income taxes	1,675,302	1,603,677	71,625	6,325,000	6,272,000
Local use tax	345,852	302,228	43,624	1,175,000	1,066,000
Personal property replacement tax	136,258	156,552	(20,294)	750,000	722,000
Gambling taxes	54,298	9,957	44,341	172,300	90,000
Tax transfer stamps	428,857	362,370	66,487	1,600,000	1,650,000
Total Tax Revenues	\$ 4,929,308	\$ 4,618,140	\$ 311,168	\$60,002,300	\$57,860,500

The largest component of taxes is property taxes, which represents 67.3% of budgeted tax revenue for fiscal year 2015. The increase in the budget for property taxes is due to an increase in the annual tax levy from \$38.9 million for fiscal year 2014 to \$40.4 million for fiscal year 2015. Since the two annual property tax installments are due in June and September, the County received no property tax revenue during the first quarter of either fiscal year.

The next two largest components of taxes are sales taxes and state income taxes, which represent a combined 26.5% of budgeted tax revenue for fiscal year 2015. Sales taxes and state income taxes increased from \$3.8 million through the first quarter of fiscal year 2014 to \$4.0 million through the first quarter of fiscal year 2015; an increase of \$0.2 million or 5.3%. The modest increase in these categories reflects an improvement in household income and spending, which is consistent with the previously noted improvement in the unemployment rate.

The charges for services category decreased from \$3.5 million through the first quarter of fiscal year 2014 to \$3.3 million through the first quarter of fiscal year 2015; a decrease of \$0.2 million or 5.7%. Under the charges for services category, one item was responsible for the overall decrease in the category. Revenues from jail space rental decreased from \$1.7 million through the first quarter of fiscal year 2014 to \$1.4 million through the first quarter of fiscal year 2015; a decrease of \$0.3 million or 17.6%. Revenues for this activity decreased because the US Marshals, the second largest participant in the jail space rental program, ceased participating in April 2014. The US Immigration and Customs Enforcement, the largest participant, continues to house inmates in the County jail.

Expenditures - The following chart shows the general fund appropriation budget for fiscal year 2015:



The following table presents a comparison of general fund actual expenditures through the first quarter of fiscal year 2015 to the same period for fiscal year 2014, along with the annual budgets.

Expenditure Category	1st Qtr FY2015 Expenditures	1st Qtr FY2014 Expenditures	Difference 1st Qtr FY15 - FY14	FY2015 Annual Budget	FY2014 Annual Budget
General and administrative	\$ 4,881,052	\$ 4,777,268	\$ 103,784	\$ 30,108,995	\$ 29,863,194
Community development	414,151	401,777	12,374	1,510,894	1,553,523
Public safety	8,602,540	8,932,570	(330,030)	32,974,790	34,312,915
Judiciary and court related	2,621,017	2,532,551	88,466	9,879,879	9,854,117
Public health and welfare	1,640,924	1,566,223	74,701	7,254,541	7,287,334
Capital outlay	396,271	2,096,736	(1,700,465)	3,755,671	4,600,469
Debt service	60,356	47,021	13,335	1,429,964	1,125,454
Total Expenditures	\$ 18,616,311	\$ 20,354,146	\$ (1,737,835)	\$ 86,914,734	\$ 88,597,006

The annual budget decreased from \$88.6 million for fiscal year 2014 to \$86.9 million for fiscal year 2015; a decrease of \$1.7 million or 1.9%. One noteworthy reason for the decrease in the budget is personnel services in the Sheriff's Office, which decreased from \$28.8 million for fiscal year 2014 to \$27.6 million for fiscal year 2015; a decrease of \$1.2 million or 4.2%. Actual expenditures decreased from \$20.4 million through the first quarter of fiscal year 2014 to \$18.6 million through the first quarter of fiscal year 2015; a decrease of \$1.8 million or 8.8%.

Besides capital outlay and debt service, which can vary significantly from year to year based on the need to purchase or finance new capital equipment, actual expenditures through the first quarter of fiscal year 2015 totaled \$18.2 million, compared to the annual budget of \$81.7 million. Therefore, actual expenditures through the first quarter of fiscal year 2015 represents 22.3% of the annual budget, which is below the 25% threshold that is generally anticipated to be expended through the first quarter. The current level of spending demonstrates the County's commitment to fiscal discipline.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – general fund on pages 1-13.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than for capital projects or debt service) that are restricted or committed to expenditure for specific purposes.

The County has 39 special revenue funds which relate to a wide variety of activities (general and administrative, community development, transportation, public safety, judiciary and court related, or public health and welfare). A description of all special revenue funds is presented in the financial section, just before page 14.

Following is a summary of activity through the first quarter of fiscal year 2015 for each special revenue fund:

Special Revenue Fund	1st Qtr FY2015 Revenues	1st Qtr FY2015 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at February 28, 2015
County Clerk Automation Fund	2,794	963	-	98,922
Recorder Automation Fund	158,708	171,711	-	1,967,667
County Treasurer Automation Fund	338	5,254	-	457,142
Treasurer's Passport Services Fund	37,146	22,441	-	224,413
Geographic Information Systems Fund	158,740	157,098	-	1,703,852
Illinois Municipal Retirement Fund	25,694	1,901,570	-	(3,417,327)
Social Security Fund	815	1,000,975	-	1,572,664
Insurance Loss Fund	13,808	1,976,672	-	14,000,125
HUD Grants Fund	409,699	408,945	-	754
Revolving Loan Fund	11,189	90	-	1,874,642
Expedited Permit Fund	600	600	-	-
County Highway Fund	70,768	1,943,682	116,134	4,318,394
Motor Fuel Tax Fund	1,159,757	35,142	-	16,742,836
Matching Fund	5,884	15,247	-	13,213,331
County Bridge Fund	2,107	200,886	-	5,445,481
County Option Motor Fuel Tax Fund	1,015,949	755,317	-	12,585,344
RTA Sales Tax Fund	2,464,401	-	(6,042,297)	7,650,809
DUI Conviction Fund	5,919	-	-	99,465
Coroner's Fund	12,534	332	-	98,277
Maintenance and Child Support Collection Fund	32,729	34,759	-	58,081
Law Library Fund	44,860	65,235	-	189,983
Circuit Court Document Storage Fund	128,588	129,923	-	46,983
Probation Service Fee Fund	79,858	29,634	-	724,154
EMDT Fund	4,113	10,873	-	5,019
Circuit Court Automation Fund	133,731	128,166	-	338,463
Illinois Criminal Justice Authority Fund	1	-	-	1,180
Circuit Court Admin Fund	24,135	13,375	-	187,603
Circuit Clerk Electronic Citation Fund	9,036	-	-	47,670
Special Courts Fund	105,943	105,050	-	549,696
State's Attorney Automation Fund	6,233	50,000	-	20,230
County Mental Health Fund	47,368	1,259,875	(336,161)	7,956,881
Veteran's Assistance Commission Fund	-	109,162	-	459,563
Veteran's Assistance Commission Bus Fund	3	-	-	7,351
Workforce Network Fund	599,568	412,603	-	560,460
Tuberculosis Care and Treatment Fund	1,975	71,479	-	478,129
Animal Shelter Fund	257	192	-	26,273
Dental Care Clinic Fund	43,478	111,642	-	152,385
Health Scholarship Fund	3	-	-	6,316
Senior Services Fund	1,105	2,444	8,011	2,851,902

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – special revenue funds on pages 14-52.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The County's debt service funds are used to account for the payment of outstanding debt certificate principal and interest. Debt service payments are made according to the payment schedule for each debt certificate issuance. Detailed information about the County's debt certificate issuances, including the outstanding balances, interest rates, and repayment schedules, are included in the notes to financial statements section of the County's CAFR, which is available on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/comprehensive-annual-financial-reports>.

In January 2015, the County issued debt certificates Series 2015 for \$15,755,000 to currently refund debt certificates Series 2006A and Series 2007B. The refunding was undertaken to reduce total debt service payments over the next seven years by approximately \$1,062,000 and resulted in an economic gain of approximately \$972,000.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – debt service funds on pages 53-60.

Capital Project Fund - Capital project funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The County has one capital project fund to report for fiscal year 2015, the Fiber Optic Conduit Project Fund. This fund is being used to account for the installation of new high-speed fiber optic cable, which will improve broadband internet access for participating governments within the County. The project will expand existing fiber optic cable that currently terminates at McHenry County College by installing new cable along Route 14 and Route 47 through the City of Woodstock to the McHenry County Campus. The project is expected to be completed in 2016.

See schedule of revenues, expenditures, and changes in fund balance – budget and actual – capital project fund on pages 61.

Permanent Funds - Permanent funds are used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

The County's two permanent funds are the Working Cash I Fund and the Working Cash II Fund. The activity of the funds consists of investment income that is earned throughout the year on restricted investments. At the end of each fiscal year, the earned investment income is transferred to the general fund to support basic County functions. Through the first quarter of fiscal year 2015, the working cash funds have earned \$74 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 62-63.

Enterprise Funds - Enterprise funds are used to report an activity for which a fee is charged to external users for goods or services.

The County's two enterprise funds are the Valley Hi Fund and the 911 Fund. These two activities are setup as enterprise funds since the costs of running the programs are supported primarily by charges for services, which are paid by the external users of the programs. In addition to charges for services, the Valley Hi Fund also receives property taxes, based on a referendum that was passed by the voters of the County. The budget for property taxes for fiscal year 2015 is \$3.0 million. Actual property taxes collected through the first quarter of fiscal year 2015 is \$0. As discussed previously, the County typically begins receiving property tax distributions in June.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 64-65.

Internal Service Fund - Internal service funds are used to report any activity that provides goods or services to other funds of the County, on a cost-reimbursement basis.

The County's only internal service fund is the Health Insurance Fund, which is used to account for medical, dental, and prescription insurance premiums and claims for employees and retirees. The fund has total budgeted revenue of \$19.8 million, which is almost entirely from charges for services from other County funds. Through the first quarter of fiscal year 2015, actual expenditures totaled \$4.6 million, which represents 22.9% of the budget of \$20.1 million. Since the County is self-insured for health insurance claims, the Health Insurance Fund is required to calculate a reserve for claims incurred but not reported. As a result, expenditures do not always meaningfully compare with the budget throughout the year. Therefore, the most appropriate comparison of budget to actual is at year-end.

See schedule of revenues and expenditures – budget and actual (budgetary basis) – internal service fund on page 66.

Questions, Comments, and Conclusion

Users of this quarterly financial report are encouraged to contact the Auditor's Office with any comments or questions concerning this report, which is also available in electronic format on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/quarterly-reports>. Please feel free to contact me at my office - 815.334.4204, by email - auditor@co.mchenry.il.us, or by stopping in at my office in the Administration Building - Room 105.

Sincerely,

Pamela Palmer

McHenry County Auditor

FINANCIAL SECTION

GENERAL FUND

The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Three Months Ended February 28, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 19,113,435	\$ 19,113,435	\$ 3,297,052	\$ (15,816,383)	
Licenses and permits	981,000	981,000	110,627	(870,373)	
Fines and forfeitures	1,005,500	1,005,500	242,328	(763,172)	
Grants, contributions, and intergovernmental	3,900,594	4,058,572	257,159	(3,801,413)	
Taxes	60,002,300	60,002,300	4,929,308	(55,072,992)	
Investment income	97,000	97,000	21,382	(75,618)	
Miscellaneous	180,500	180,500	8,071	(172,429)	
Total Revenues	<u>85,280,329</u>	<u>85,438,307</u>	<u>8,865,927</u>	<u>(76,572,380)</u>	
EXPENDITURES					
Current					
General and administrative	29,904,516	30,108,995	4,881,052	25,227,943	\$ 1,580,555
Community development	1,429,860	1,510,894	414,151	1,096,743	138,244
Public safety	32,893,676	32,974,790	8,602,540	24,372,250	2,497,372
Judiciary and court related	9,874,106	9,879,879	2,621,017	7,258,862	260,580
Public health and welfare	7,160,313	7,254,541	1,640,924	5,613,617	258,254
Capital outlay	2,608,558	3,755,671	396,271	3,359,400	2,554,401
Debt service					
Principal retirement	1,070,655	1,367,435	41,227	1,326,208	499,947
Interest and fiscal charges	52,529	62,529	19,129	43,400	50,274
Total Expenditures	<u>84,994,213</u>	<u>86,914,734</u>	<u>18,616,311</u>	<u>68,298,423</u>	<u>\$ 7,839,627</u>
Excess (deficiency) of revenues over expenditures	<u>286,116</u>	<u>(1,476,427)</u>	<u>(9,750,384)</u>	<u>(8,273,957)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	64,650	64,650	50,000	(14,650)	
Transfers out	(5,443,041)	(5,443,041)	(3,638,066)	1,804,975	
Capital leases issued	1,760,000	1,760,000	-	(1,760,000)	
Total Other Financing Sources (Uses)	<u>(3,618,391)</u>	<u>(3,618,391)</u>	<u>(3,588,066)</u>	<u>30,325</u>	
Net Change in Fund Balance	<u>\$ (3,332,275)</u>	<u>\$ (5,094,818)</u>	<u>(13,338,450)</u>	<u>\$ (8,243,632)</u>	
Fund Balance - Beginning of Period			<u>48,701,248</u>		
Fund Balance - End of Period			<u>\$ 35,362,798</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 160,000	\$ 160,000	\$ 41,078	\$ (118,922)
Tax redemption fees	160,000	160,000	31,954	(128,046)
Recording fees	1,000,000	1,000,000	220,897	(779,103)
Penalties/fees on delinquent taxes	1,750,000	1,750,000	-	(1,750,000)
Cable television franchise fees	500,000	500,000	143,182	(356,818)
Assessor's salary reimbursement	57,123	57,123	12,875	(44,248)
Other fees and charges	71,594	71,594	18,609	(52,985)
Community Development				
Subdivision review fees	5,000	5,000	1,834	(3,166)
Flood plain investigation fees	84,000	84,000	23,240	(60,760)
Maps and publications fees	1,000	1,000	244	(756)
Solid waste tipping fees	21,000	21,000	9,872	(11,128)
Other fees and charges	11,750	11,750	310	(11,440)
Public Safety				
Sheriff fees - circuit court	365,000	365,000	74,894	(290,106)
Sheriff fees - photocopies	6,000	6,000	2,568	(3,432)
Sheriff fees - foreign courts	30,000	30,000	9,055	(20,945)
Foreclosures	45,000	45,000	34,501	(10,499)
Court security fees	650,000	650,000	131,751	(518,249)
Jail space rental	7,050,000	7,050,000	1,370,527	(5,679,473)
Payphones	150,000	150,000	20,197	(129,803)
Dispatching fees	259,388	259,388	-	(259,388)
Squad car replacement fee	25,000	25,000	5,079	(19,921)
Sheriff salary reimbursement	-	-	18,919	18,919
Other fees and charges	65,290	65,290	20,962	(44,328)
Judiciary and Court Related				
10% bond earnings	312,000	312,000	62,006	(249,994)
Circuit clerk fees	3,192,800	3,192,800	656,242	(2,536,558)
County court fees	200,000	200,000	41,207	(158,793)
Court services salary reimbursements	1,275,802	1,275,802	-	(1,275,802)
State's attorney salary reimbursement	166,508	166,508	36,169	(130,339)
State's attorney fees	88,500	88,500	18,808	(69,692)
Public aid	5,000	5,000	1,440	(3,560)
Periodic imprisonment fees	10,000	10,000	1,039	(8,961)
Public defender salary reimbursement	99,955	99,955	24,974	(74,981)
Public defenders fees	80,000	80,000	8,872	(71,128)
Other fees and charges	30,600	30,600	3,799	(26,801)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	\$ 636,500	\$ 636,500	\$ 142,758	\$ (493,742)
Veterinary fees	58,000	58,000	12,833	(45,167)
Nursing fees	68,500	68,500	8,377	(60,123)
Health review fees	5,000	5,000	300	(4,700)
Health promotion	13,000	13,000	9,485	(3,515)
Vital record fees	58,000	58,000	13,730	(44,270)
Subdivision review fees	4,000	4,000	1,101	(2,899)
Medicare	5,000	5,000	41	(4,959)
Public aid	175,000	175,000	31,469	(143,531)
Vision and hearing fees	50,000	50,000	15,193	(34,807)
Other fees and charges	112,125	112,125	14,661	(97,464)
Total Charges for Services	19,113,435	19,113,435	3,297,052	(15,816,383)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	114,000	114,000	8,085	(105,915)
Amusement licenses	10,000	10,000	4,380	(5,620)
Community Development				
Building permits	250,000	250,000	59,918	(190,082)
Zoning permits	60,000	60,000	9,947	(50,053)
Public Health and Welfare				
Septic and well permits	85,000	85,000	19,950	(65,050)
Health licenses	450,000	450,000	6,703	(443,297)
Hauler license fees	12,000	12,000	1,644	(10,356)
Total Licenses and Permits	981,000	981,000	110,627	(870,373)
FINES AND FORFEITURES				
Community Development				
Planning fines	10,000	10,000	2,511	(7,489)
Judiciary and Court Related				
Fines and bond forfeitures	863,000	863,000	211,102	(651,898)
County drug fines	95,000	95,000	19,697	(75,303)
Public Health and Welfare				
Veterinary fines	37,500	37,500	9,018	(28,482)
Total Fines and Forfeitures	1,005,500	1,005,500	242,328	(763,172)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative				
Election-related grants	\$ 21,750	\$ 21,750	\$ -	\$ (21,750)
Drug-free communities grant	125,000	125,000	34,487	(90,513)
Energy efficiency grants	67,574	67,574	6,279	(61,295)
Public Safety				
Sheriff's Office - grants	50,000	175,978	61,672	(114,306)
Emergency Management - grants	68,000	68,000	1,732	(66,268)
Judiciary and Court Related				
Dependent children/parent reimbursements	34,000	34,000	13,005	(20,995)
State's Attorney - grants	29,810	29,810	7,453	(22,357)
Court Administration - grants	5,000	5,000	-	(5,000)
Public Health and Welfare				
Health Department grants -				
Nursing	2,997,972	3,029,972	122,931	(2,907,041)
Environmental	146,488	146,488	4,600	(141,888)
Administration	55,000	55,000	5,000	(50,000)
IDPH vaccines	300,000	300,000	-	(300,000)
Total Grants, Contributions, and Intergovernmental	<u>3,900,594</u>	<u>4,058,572</u>	<u>257,159</u>	<u>(3,801,413)</u>
TAXES				
Property taxes	40,405,000	40,405,000	-	(40,405,000)
Sales taxes	9,575,000	9,575,000	2,288,741	(7,286,259)
State income taxes	6,325,000	6,325,000	1,675,302	(4,649,698)
Local use tax	1,175,000	1,175,000	345,852	(829,148)
Personal property replacement tax	750,000	750,000	136,258	(613,742)
Gambling taxes	172,300	172,300	54,298	(118,002)
Tax transfer stamps	1,600,000	1,600,000	428,857	(1,171,143)
Total Taxes	<u>60,002,300</u>	<u>60,002,300</u>	<u>4,929,308</u>	<u>(55,072,992)</u>
INVESTMENT INCOME	<u>97,000</u>	<u>97,000</u>	<u>21,382</u>	<u>(75,618)</u>
MISCELLANEOUS				
Tax sale indemnity proceeds	145,000	145,000	-	(145,000)
Proceeds from sale of capital assets	25,000	25,000	7,603	(17,397)
Other income	10,500	10,500	468	(10,032)
Total Miscellaneous	<u>180,500</u>	<u>180,500</u>	<u>8,071</u>	<u>(172,429)</u>
TOTAL REVENUES	<u>\$ 85,280,329</u>	<u>\$ 85,438,307</u>	<u>\$ 8,865,927</u>	<u>\$ (76,572,380)</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION
GENERAL FUND
For the Three Months Ended February 28, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative	\$ 3,698,717	\$ 3,698,717	\$ 468,595	\$ (3,230,122)
Community Development	122,750	122,750	35,500	(87,250)
Public Safety	8,645,678	8,645,678	1,688,453	(6,957,225)
Judiciary and Court Related	5,461,165	5,461,165	854,556	(4,606,609)
Public Health and Welfare	1,185,125	1,185,125	249,948	(935,177)
Total Charges for Services	19,113,435	19,113,435	3,297,052	(15,816,383)
LICENSES AND PERMITS				
General and Administrative	124,000	124,000	12,465	(111,535)
Community Development	310,000	310,000	69,865	(240,135)
Public Health and Welfare	547,000	547,000	28,297	(518,703)
Total Licenses and Permits	981,000	981,000	110,627	(870,373)
FINES AND FORFEITURES				
Community Development	10,000	10,000	2,511	(7,489)
Judiciary and Court Related	958,000	958,000	230,799	(727,201)
Public Health and Welfare	37,500	37,500	9,018	(28,482)
Total Fines and Forfeitures	1,005,500	1,005,500	242,328	(763,172)
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	214,324	214,324	40,766	(173,558)
Public Safety	118,000	243,978	63,404	(180,574)
Judiciary and Court Related	68,810	68,810	20,458	(48,352)
Public Health and Welfare	3,499,460	3,531,460	132,531	(3,398,929)
Total Grants, Contributions, and Intergovernmental	3,900,594	4,058,572	257,159	(3,801,413)
TAXES	60,002,300	60,002,300	4,929,308	(55,072,992)
INVESTMENT INCOME	97,000	97,000	21,382	(75,618)
MISCELLANEOUS	180,500	180,500	8,071	(172,429)
TOTAL REVENUES	<u>\$ 85,280,329</u>	<u>\$ 85,438,307</u>	<u>\$ 8,865,927</u>	<u>\$ (76,572,380)</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 584,180	\$ 578,480	\$ 145,411	\$ 433,069	\$ -
Contractual services	175,300	181,000	42,433	138,567	120,258
Commodities	17,950	17,950	1,585	16,365	1,478
Total	777,430	777,430	189,429	588,001	121,736
Auditor					
Personnel services	380,579	380,579	104,951	275,628	-
Contractual services	6,100	6,100	2,030	4,070	-
Commodities	11,849	11,849	912	10,937	166
Total	398,528	398,528	107,893	290,635	166
County Board and Liquor Commission					
Personnel services	614,833	614,833	165,682	449,151	-
Contractual services	70,632	70,632	26,770	43,862	2,500
Commodities	32,000	32,000	5,928	26,072	1,201
Total	717,465	717,465	198,380	519,085	3,701
County Clerk					
Personnel services	440,851	440,851	126,625	314,226	-
Contractual services	7,050	7,050	1,163	5,887	-
Commodities	9,100	9,100	5,356	3,744	-
Total	457,001	457,001	133,144	323,857	-
County Clerk - Elections					
Personnel services	519,788	519,788	89,461	430,327	-
Contractual services	194,050	194,050	1,462	192,588	-
Commodities	185,645	185,645	17,042	168,603	81,555
Total	899,483	899,483	107,965	791,518	81,555
Educational Service Region					
Personnel services	213,012	213,012	52,985	160,027	-
Contractual services	40,250	40,250	9,090	31,160	-
Commodities	36,180	41,958	11,925	30,033	104
Total	289,442	295,220	74,000	221,220	104

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT GENERAL FUND For the Three Months Ended February 28, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Facilities Management					
Personnel services	\$ 1,148,417	\$ 1,148,417	\$ 318,881	\$ 829,536	\$ -
Contractual services	1,756,375	1,795,316	298,763	1,496,553	261,544
Commodities	<u>129,192</u>	<u>130,177</u>	<u>29,105</u>	<u>101,072</u>	<u>60,674</u>
Total	<u>3,033,984</u>	<u>3,073,910</u>	<u>646,749</u>	<u>2,427,161</u>	<u>322,218</u>
Human Resources					
Personnel services	280,552	280,552	65,876	214,676	-
Contractual services	264,130	265,530	46,103	219,427	48,275
Commodities	<u>6,250</u>	<u>6,250</u>	<u>248</u>	<u>6,002</u>	<u>-</u>
Total	<u>550,932</u>	<u>552,332</u>	<u>112,227</u>	<u>440,105</u>	<u>48,275</u>
Information Technology					
Personnel services	1,839,467	1,839,467	509,887	1,329,580	-
Contractual services	1,221,779	1,304,479	380,487	923,992	446,489
Commodities	<u>76,477</u>	<u>92,477</u>	<u>24,051</u>	<u>68,426</u>	<u>18,646</u>
Total	<u>3,137,723</u>	<u>3,236,423</u>	<u>914,425</u>	<u>2,321,998</u>	<u>465,135</u>
Merit Commission					
Personnel services	5,096	5,096	300	4,796	-
Contractual services	54,000	74,000	375	73,625	20,000
Commodities	<u>900</u>	<u>900</u>	<u>34</u>	<u>866</u>	<u>-</u>
Total	<u>59,996</u>	<u>79,996</u>	<u>709</u>	<u>79,287</u>	<u>20,000</u>
Purchasing					
Personnel services	244,180	244,180	67,594	176,586	-
Contractual services	21,278	21,278	1,159	20,119	1,820
Commodities	<u>422,735</u>	<u>428,635</u>	<u>80,066</u>	<u>348,569</u>	<u>6,155</u>
Total	<u>688,193</u>	<u>694,093</u>	<u>148,819</u>	<u>545,274</u>	<u>7,975</u>
Recorder					
Personnel services	843,788	843,788	230,181	613,607	-
Contractual services	40,250	40,250	3,373	36,877	-
Commodities	<u>1,138,710</u>	<u>1,138,710</u>	<u>406,338</u>	<u>732,372</u>	<u>409</u>
Total	<u>2,022,748</u>	<u>2,022,748</u>	<u>639,892</u>	<u>1,382,856</u>	<u>409</u>
Supervisor of Assessments					
Personnel services	888,006	888,006	240,512	647,494	-
Contractual services	161,250	161,250	3,374	157,876	1,137
Commodities	<u>11,500</u>	<u>11,500</u>	<u>678</u>	<u>10,822</u>	<u>-</u>
Total	<u>1,060,756</u>	<u>1,060,756</u>	<u>244,564</u>	<u>816,192</u>	<u>1,137</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 563,032	\$ 563,032	\$ 154,545	\$ 408,487	\$ -
Contractual services	63,245	63,245	2,112	61,133	25,002
Commodities	7,850	7,850	2,806	5,044	-
Total	634,127	634,127	159,463	474,664	25,002
Non-Departmental					
Personnel services	1,381,285	1,381,285	-	1,381,285	-
Contractual services	13,784,073	13,816,848	1,203,393	12,613,455	483,142
Commodities	11,350	11,350	-	11,350	-
Total	15,176,708	15,209,483	1,203,393	14,006,090	483,142
Total General and Administrative	29,904,516	30,108,995	4,881,052	25,227,943	1,580,555
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,186,252	1,186,252	348,923	837,329	-
Contractual services	186,135	267,169	59,486	207,683	137,017
Commodities	57,473	57,473	5,742	51,731	1,227
Total Community Development	1,429,860	1,510,894	414,151	1,096,743	138,244
PUBLIC SAFETY					
County Sheriff					
Personnel services	27,612,706	27,615,253	7,543,677	20,071,576	134,373
Contractual services	3,413,251	3,417,893	744,450	2,673,443	1,870,109
Commodities	1,049,960	1,115,302	96,290	1,019,012	439,954
Total	32,075,917	32,148,448	8,384,417	23,764,031	2,444,436
Emergency Management					
Personnel services	227,464	227,464	63,784	163,680	-
Contractual services	31,350	39,933	12,930	27,003	-
Commodities	16,130	16,130	2,308	13,822	141
Total	274,944	283,527	79,022	204,505	141
County Coroner					
Personnel services	396,708	396,708	114,699	282,009	-
Contractual services	134,675	134,675	23,053	111,622	52,795
Commodities	11,432	11,432	1,349	10,083	-
Total	542,815	542,815	139,101	403,714	52,795
Total Public Safety	32,893,676	32,974,790	8,602,540	24,372,250	2,497,372

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court					
Personnel services	\$ 1,855,255	\$ 1,855,255	\$ 493,239	\$ 1,362,016	\$ -
Contractual services	27,450	27,450	7,609	19,841	-
Commodities	<u>25,550</u>	<u>25,550</u>	<u>6,867</u>	<u>18,683</u>	<u>-</u>
Total	<u>1,908,255</u>	<u>1,908,255</u>	<u>507,715</u>	<u>1,400,540</u>	<u>-</u>
Court Administration					
Personnel services	519,077	519,077	129,332	389,745	-
Contractual services	525,000	525,000	103,414	421,586	224,733
Commodities	<u>67,980</u>	<u>73,117</u>	<u>19,027</u>	<u>54,090</u>	<u>27,863</u>
Total	<u>1,112,057</u>	<u>1,117,194</u>	<u>251,773</u>	<u>865,421</u>	<u>252,596</u>
Court Services					
Personnel services	2,383,430	2,383,430	646,882	1,736,548	-
Contractual services	476,900	477,536	101,187	376,349	830
Commodities	<u>20,300</u>	<u>20,300</u>	<u>3,820</u>	<u>16,480</u>	<u>1,440</u>
Total	<u>2,880,630</u>	<u>2,881,266</u>	<u>751,889</u>	<u>2,129,377</u>	<u>2,270</u>
Public Defender					
Personnel services	956,209	956,209	269,487	686,722	-
Contractual services	10,550	10,550	265	10,285	-
Commodities	<u>9,929</u>	<u>9,929</u>	<u>828</u>	<u>9,101</u>	<u>273</u>
Total	<u>976,688</u>	<u>976,688</u>	<u>270,580</u>	<u>706,108</u>	<u>273</u>
State's Attorney					
Personnel services	2,758,419	2,758,419	774,648	1,983,771	-
Contractual services	181,375	181,375	55,750	125,625	4,574
Commodities	<u>56,682</u>	<u>56,682</u>	<u>8,662</u>	<u>48,020</u>	<u>867</u>
Total	<u>2,996,476</u>	<u>2,996,476</u>	<u>839,060</u>	<u>2,157,416</u>	<u>5,441</u>
Total Judiciary and Court Related	<u>9,874,106</u>	<u>9,879,879</u>	<u>2,621,017</u>	<u>7,258,862</u>	<u>260,580</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	\$ 5,376,980	\$ 5,376,980	\$ 1,418,547	\$ 3,958,433	\$ -
Contractual services	1,015,123	1,097,790	162,109	935,681	195,064
Commodities	<u>768,210</u>	<u>779,771</u>	<u>60,268</u>	<u>719,503</u>	<u>63,190</u>
Total Public Health and Welfare	<u>7,160,313</u>	<u>7,254,541</u>	<u>1,640,924</u>	<u>5,613,617</u>	<u>258,254</u>
CAPITAL OUTLAY	<u>2,608,558</u>	<u>3,755,671</u>	<u>396,271</u>	<u>3,359,400</u>	<u>2,554,401</u>
DEBT SERVICE					
Principal retirement	1,070,655	1,367,435	41,227	1,326,208	499,947
Interest and fiscal charges	<u>52,529</u>	<u>62,529</u>	<u>19,129</u>	<u>43,400</u>	<u>50,274</u>
Total Debt Service	<u>1,123,184</u>	<u>1,429,964</u>	<u>60,356</u>	<u>1,369,608</u>	<u>550,221</u>
TOTAL EXPENDITURES	<u>\$ 84,994,213</u>	<u>\$ 86,914,734</u>	<u>\$ 18,616,311</u>	<u>\$ 68,298,423</u>	<u>\$ 7,839,627</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
GENERAL FUND
For the Three Months Ended February 28, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 777,430	\$ 777,430	\$ 189,429	\$ 588,001	\$ 121,736
Auditor	398,528	398,528	107,893	290,635	166
County Board and Liquor Commission	717,465	717,465	198,380	519,085	3,701
County Clerk	457,001	457,001	133,144	323,857	-
County Clerk - Elections	899,483	899,483	107,965	791,518	81,555
Educational Service Region	289,442	295,220	74,000	221,220	104
Facilities Management	3,033,984	3,073,910	646,749	2,427,161	322,218
Human Resources	550,932	552,332	112,227	440,105	48,275
Information Technology	3,137,723	3,236,423	914,425	2,321,998	465,135
Merit Commission	59,996	79,996	709	79,287	20,000
Purchasing	688,193	694,093	148,819	545,274	7,975
Recorder	2,022,748	2,022,748	639,892	1,382,856	409
Supervisor of Assessments	1,060,756	1,060,756	244,564	816,192	1,137
Treasurer	634,127	634,127	159,463	474,664	25,002
Non-Departmental	15,176,708	15,209,483	1,203,393	14,006,090	483,142
Total General and Administrative	29,904,516	30,108,995	4,881,052	25,227,943	1,580,555
COMMUNITY DEVELOPMENT					
Planning and Development	1,429,860	1,510,894	414,151	1,096,743	138,244
PUBLIC SAFETY					
County Sheriff	32,075,917	32,148,448	8,384,417	23,764,031	2,444,436
Emergency Management	274,944	283,527	79,022	204,505	141
County Coroner	542,815	542,815	139,101	403,714	52,795
Total Public Safety	32,893,676	32,974,790	8,602,540	24,372,250	2,497,372
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,908,255	1,908,255	507,715	1,400,540	-
Court Administration	1,112,057	1,117,194	251,773	865,421	252,596
Court Services	2,880,630	2,881,266	751,889	2,129,377	2,270
Public Defender	976,688	976,688	270,580	706,108	273
State's Attorney	2,996,476	2,996,476	839,060	2,157,416	5,441
Total Judiciary and Court Related	9,874,106	9,879,879	2,621,017	7,258,862	260,580
PUBLIC HEALTH AND WELFARE					
Health Department	7,160,313	7,254,541	1,640,924	5,613,617	258,254
CAPITAL OUTLAY					
	2,608,558	3,755,671	396,271	3,359,400	2,554,401
DEBT SERVICE					
Principal retirement	1,070,655	1,367,435	41,227	1,326,208	499,947
Interest and fiscal charges	52,529	62,529	19,129	43,400	50,274
Total Debt Service	1,123,184	1,429,964	60,356	1,369,608	550,221
TOTAL EXPENDITURES	\$ 84,994,213	\$ 86,914,734	\$ 18,616,311	\$ 68,298,423	\$ 7,839,627

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,947,066	\$ 9,941,366	\$ 2,272,891	\$ 7,668,475	\$ -
Contractual services	17,859,762	18,041,278	2,022,087	16,019,191	1,410,167
Commodities	2,097,688	2,126,351	586,074	1,540,277	170,388
Total General and Administrative	29,904,516	30,108,995	4,881,052	25,227,943	1,580,555
COMMUNITY DEVELOPMENT					
Personnel services	1,186,252	1,186,252	348,923	837,329	-
Contractual services	186,135	267,169	59,486	207,683	137,017
Commodities	57,473	57,473	5,742	51,731	1,227
Total Community Development	1,429,860	1,510,894	414,151	1,096,743	138,244
PUBLIC SAFETY					
Personnel services	28,236,878	28,239,425	7,722,160	20,517,265	134,373
Contractual services	3,579,276	3,592,501	780,433	2,812,068	1,922,904
Commodities	1,077,522	1,142,864	99,947	1,042,917	440,095
Total Public Safety	32,893,676	32,974,790	8,602,540	24,372,250	2,497,372
JUDICIARY AND COURT RELATED					
Personnel services	8,472,390	8,472,390	2,313,588	6,158,802	-
Contractual services	1,221,275	1,221,911	268,225	953,686	230,137
Commodities	180,441	185,578	39,204	146,374	30,443
Total Judiciary and Court Related	9,874,106	9,879,879	2,621,017	7,258,862	260,580
PUBLIC HEALTH AND WELFARE					
Personnel services	5,376,980	5,376,980	1,418,547	3,958,433	-
Contractual services	1,015,123	1,097,790	162,109	935,681	195,064
Commodities	768,210	779,771	60,268	719,503	63,190
Total Public Health and Welfare	7,160,313	7,254,541	1,640,924	5,613,617	258,254
CAPITAL OUTLAY	2,608,558	3,755,671	396,271	3,359,400	2,554,401
DEBT SERVICE					
Principal retirement	1,070,655	1,367,435	41,227	1,326,208	499,947
Interest and fiscal charges	52,529	62,529	19,129	43,400	50,274
Total Debt Service	1,123,184	1,429,964	60,356	1,369,608	550,221
TOTAL EXPENDITURES	<u>\$ 84,994,213</u>	<u>\$ 86,914,734</u>	<u>\$ 18,616,311</u>	<u>\$ 68,298,423</u>	<u>\$ 7,839,627</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 53,219,566	\$ 53,216,413	\$ 14,076,109	\$ 39,140,304	\$ 134,373
Contractual services	23,861,571	24,220,649	3,292,340	20,928,309	3,895,289
Commodities	4,181,334	4,292,037	791,235	3,500,802	705,343
Capital outlay	2,608,558	3,755,671	396,271	3,359,400	2,554,401
Debt service	<u>1,123,184</u>	<u>1,429,964</u>	<u>60,356</u>	<u>1,369,608</u>	<u>550,221</u>
 TOTAL EXPENDITURES	 \$ <u>84,994,213</u>	 \$ <u>86,914,734</u>	 \$ <u>18,616,311</u>	 \$ <u>68,298,423</u>	 \$ <u>7,839,627</u>

SPECIAL REVENUE FUNDS

General and Administrative

County Clerk Automation Fund – to account for fees collected to be used for the automation of the County Clerk's Office.

Recorder Automation Fund – to account for Recorder's automation fees to be used to improve the capabilities of the Recorder's office through the application of new technology.

County Treasurer Automation Fund – to account for the collection of a fee for the upgrading of equipment and programs necessary to assist in the collection and distribution of taxes. The funds are also used for advanced recordkeeping and to microfiche all office records.

Treasurer's Passport Services Fund – to account for the collection of fees and processing of passport applications in the Treasurer's Office.

Geographic Information Systems Fund – to account for the collection of fees to be used for the implementation and maintenance of the County's Geographic Information System.

Illinois Municipal Retirement Fund – to account for expenditures for municipal retirement expenses for the County's employees. Revenue is primarily from property taxes.

Social Security Fund – to account for expenditures related to Social Security payments to the United States government. Revenue is from property taxes.

Insurance Loss Fund – to account for general liability, property, worker's compensation, and unemployment compensation insurance premiums and claims. Revenue is primarily from property taxes.

Community Development

HUD Grants Fund – to account for grant funds received from the U.S. Department of Housing and Urban Development (HUD). Grant programs include Community Development Block Grants (CDBG), Home Investment Partnership Program (HOME), and Neighborhood Stabilization Program (NSP). Funds are used to assist communities in meeting their greatest economic and community development needs, with an emphasis upon persons with low to moderate income.

Revolving Loan Fund – to account for monies received from the State of Illinois for community development loans under the Community Development Block Grant Program. The principal and interest repaid on these loans is kept by the County and used to make new community development loans.

Expedited Permit Fund – to account for fees paid by stormwater permit applicants for expediting the review process through an outside engineering firm.

Transportation

County Highway Fund – to account for expenditures for highway maintenance and construction. Revenues are from property taxes and charges for services.

Motor Fuel Tax Fund - to account for allotments received from the State of Illinois and expenditures for highway construction and maintenance.

Matching Fund – to account for expenditures for road construction. Revenue is from property taxes.

County Bridge Fund – to account for expenditures to construct and maintain County bridges. Revenue is from property taxes.

County Option Motor Fuel Tax Fund – To account for the collection of an optional gasoline tax to be used for road maintenance and repair.

RTA Sales Tax Fund – to account for the collection of a sales tax, which is restricted for use on transportation programs.

Public Safety

DUI Conviction Fund – to account for DUI conviction fines allocated to the County by the Illinois vehicle code to be used for the procurement of law enforcement equipment.

Coroner's Fund - to account for fees collected by the Coroner that are restricted for expenditures of the Coroner's Office.

Judiciary and Court Related

Maintenance and Child Support Collection Fund – to account for fees charged to obligors to process child support payments.

Law Library Fund – to account for the operations of the law library. Revenues are from a fee charged on civil court cases.

Circuit Court Document Storage Fund – to account for the collection of fees used to maintain a document storage system in the office of the Clerk of the Circuit Court.

Probation Service Fee Fund – to account for probation service fees collected from persons sentenced to probation.

EMDT Fund – to account for funds used for the purpose of providing drug and alcohol testing along with electronic monitoring services.

Circuit Court Automation Fund – to account for the collection of court automation fees to be used to establish and maintain automated recordkeeping systems of the Clerk of the Circuit Court.

Illinois Criminal Justice Authority Fund – to account for funds used in the Multi-Jurisdictional Drug Prosecution Program. This program is designed to prosecute all felony narcotics cases, including any correlative forfeiture actions.

Circuit Court Admin Fund – to account for fees that are restricted to the Circuit Clerk's Office.

Circuit Clerk Electronic Citation Fund - to account for fees that are restricted to the Circuit Clerk's Office.

Special Courts Fund - to account for the activities of the Mental Health Court and the Drug Court. Revenues are primarily from judiciary and court related fees.

State's Attorney Automation Fund – to account for the collection of a fee to be used to establish and maintain automated recordkeeping systems of the Office of the State's Attorney.

Public Health and Welfare

County Mental Health Fund - to account for expenditures for administering approved mental health programs. Revenue is primarily from property taxes.

Veterans' Assistance Commission Fund – to account for expenditures to assist veterans. Revenue is from property taxes.

Veterans' Assistance Commission Bus Fund – to account for expenditures related to the purchase of buses used to transport veterans.

Workforce Network Fund – to account for funds received under the Workforce Investment Act (WIA) used for various employment and training programs and services, which help eligible individuals become economically self-sufficient.

Tuberculosis Care and Treatment Fund – to account for expenditures for the administration of the tuberculosis care program. Revenue is from property taxes.

Animal Shelter Fund – to account for expenditures for the maintenance of the animal shelter. Revenue is from contracts with various municipalities.

Dental Care Clinic Fund – to account for funds used in the operation of the County Dental Care Clinic.

Health Scholarship Fund – to account for monies donated for use by the County Board and the Health Department for support of a Public Health Scholarship and research activities.

Senior Services Fund – to account for the revenues and expenditures of the social services – senior citizens tax levy.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 13,000	\$ 13,000	\$ 2,758	\$ (10,242)	
Investment income	<u>125</u>	<u>125</u>	<u>36</u>	<u>(89)</u>	
Total Revenues	<u>13,125</u>	<u>13,125</u>	<u>2,794</u>	<u>(10,331)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	-	10,000	\$ 4,650
Commodities	2,500	2,500	963	1,537	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>1,373</u>
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>963</u>	<u>26,537</u>	<u>\$ 6,023</u>
Net Change in Fund Balance	\$ <u>(14,375)</u>	\$ <u>(14,375)</u>	1,831	\$ <u>16,206</u>	
Fund Balance - Beginning of Period			<u>97,091</u>		
Fund Balance - End of Period			<u>\$ 98,922</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 855,000	\$ 855,000	\$ 157,910	\$ (697,090)	
Investment income	<u>3,500</u>	<u>3,500</u>	<u>798</u>	<u>(2,702)</u>	
Total Revenues	<u>858,500</u>	<u>858,500</u>	<u>158,708</u>	<u>(699,792)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	547,965	547,965	115,449	432,516	\$ -
Contractual services	238,000	258,000	56,262	201,738	146,738
Commodities	120,850	120,850	-	120,850	-
Capital outlay	104,000	104,000	-	104,000	-
Debt service					
Principal retirement	29,224	29,224	-	29,224	-
Interest and fiscal charges	<u>1,407</u>	<u>1,407</u>	<u>-</u>	<u>1,407</u>	<u>-</u>
Total Expenditures	<u>1,041,446</u>	<u>1,061,446</u>	<u>171,711</u>	<u>889,735</u>	<u>\$ 146,738</u>
Net Change in Fund Balance	\$ <u>(182,946)</u>	\$ <u>(202,946)</u>	(13,003)	\$ <u>189,943</u>	
Fund Balance - Beginning of Period			<u>1,980,670</u>		
Fund Balance - End of Period			<u>\$ 1,967,667</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 130,000	\$ 130,000	\$ 172	\$ (129,828)	
Investment income	<u>700</u>	<u>700</u>	<u>166</u>	<u>(534)</u>	
Total Revenues	<u>130,700</u>	<u>130,700</u>	<u>338</u>	<u>(130,362)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	39,500	39,500	-	39,500	\$ -
Commodities	12,500	17,754	5,254	12,500	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>52,001</u>	<u>57,255</u>	<u>5,254</u>	<u>52,001</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>78,699</u>	\$ <u>73,445</u>	(4,916)	\$ <u>(78,361)</u>	
Fund Balance - Beginning of Period			<u>462,058</u>		
Fund Balance - End of Period			<u>\$ 457,142</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 56,000	\$ 56,000	\$ 37,065	\$ (18,935)	
Investment income	<u>200</u>	<u>200</u>	<u>81</u>	<u>(119)</u>	
Total Revenues	<u>56,200</u>	<u>56,200</u>	<u>37,146</u>	<u>(19,054)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	70,528	70,528	21,787	48,741	\$ -
Contractual services	19,100	19,100	-	19,100	-
Commodities	<u>20,000</u>	<u>20,000</u>	<u>654</u>	<u>19,346</u>	-
Total Expenditures	<u>109,628</u>	<u>109,628</u>	<u>22,441</u>	<u>87,187</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(53,428)</u>	\$ <u>(53,428)</u>	14,705	\$ <u>68,133</u>	
Fund Balance - Beginning of Period			<u>209,708</u>		
Fund Balance - End of Period			\$ <u>224,413</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 603,000	\$ 603,000	\$ 158,105	\$ (444,895)	
Investment income	<u>2,500</u>	<u>2,500</u>	<u>635</u>	<u>(1,865)</u>	
Total Revenues	<u>605,500</u>	<u>605,500</u>	<u>158,740</u>	<u>(446,760)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	548,670	548,670	128,340	420,330	\$ -
Contractual services	325,250	345,664	28,470	317,194	157,281
Commodities	<u>38,750</u>	<u>38,750</u>	<u>288</u>	<u>38,462</u>	<u>1,993</u>
Total Expenditures	<u>912,670</u>	<u>933,084</u>	<u>157,098</u>	<u>775,986</u>	<u>\$ 159,274</u>
Net Change in Fund Balance	\$ <u>(307,170)</u>	\$ <u>(327,584)</u>	1,642	\$ <u>329,226</u>	
Fund Balance - Beginning of Period			<u>1,702,210</u>		
Fund Balance - End of Period			<u>\$ 1,703,852</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 7,800,000	\$ 7,800,000	\$ -	\$ (7,800,000)	
Personal property replacement tax	112,800	112,800	24,709	(88,091)	
Investment income	<u>1,835</u>	<u>1,835</u>	<u>985</u>	<u>(850)</u>	
Total Revenues	7,914,635	7,914,635	25,694	(7,888,941)	
EXPENDITURES					
Current					
Personnel services	<u>7,427,715</u>	<u>7,427,715</u>	<u>1,901,570</u>	<u>5,526,145</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u><u>486,920</u></u>	\$ <u><u>486,920</u></u>	(1,875,876)	\$ <u><u>(2,362,796)</u></u>	
Fund Deficit - Beginning of Period			<u>(1,541,451)</u>		
Fund Deficit - End of Period			\$ <u><u>(3,417,327)</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 4,006,025	\$ 4,006,025	\$ -	\$ (4,006,025)	
Investment income	<u>2,475</u>	<u>2,475</u>	<u>815</u>	<u>(1,660)</u>	
Total Revenues	4,008,500	4,008,500	815	(4,007,685)	
EXPENDITURES					
Current					
Personnel services	<u>3,897,395</u>	<u>3,897,395</u>	<u>1,000,975</u>	<u>2,896,420</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>111,105</u>	\$ <u>111,105</u>	(1,000,160)	\$ <u>(1,111,265)</u>	
Fund Balance - Beginning of Period			<u>2,572,824</u>		
Fund Balance - End of Period			\$ <u>1,572,664</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 2,250,000	\$ 2,250,000	\$ -	\$ (2,250,000)	
Investment income	20	20	40	20	
Miscellaneous	<u>30,000</u>	<u>30,000</u>	<u>13,768</u>	<u>(16,232)</u>	
Total Revenues	<u>2,280,020</u>	<u>2,280,020</u>	<u>13,808</u>	<u>(2,266,212)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,133,372	1,133,372	273,949	859,423	\$ -
Contractual services	2,577,356	2,581,254	1,699,648	881,606	67,604
Commodities	<u>23,840</u>	<u>23,840</u>	<u>3,075</u>	<u>20,765</u>	<u>-</u>
Total Expenditures	<u>3,734,568</u>	<u>3,738,466</u>	<u>1,976,672</u>	<u>1,761,794</u>	<u>\$ 67,604</u>
Net Change in Fund Balance	\$ <u>(1,454,548)</u>	\$ <u>(1,458,446)</u>	(1,962,864)	\$ <u>(504,418)</u>	
Fund Balance - Beginning of Period			<u>15,962,989</u>		
Fund Balance - End of Period			\$ <u>14,000,125</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ <u>1,826,195</u>	\$ <u>4,108,098</u>	\$ <u>409,699</u>	\$ <u>(3,698,399)</u>	
EXPENDITURES					
Current					
Community development					
Personnel services	324,803	410,848	33,271	377,577	\$ -
Contractual services	1,491,559	3,674,417	375,638	3,298,779	1,193,851
Commodities	<u>9,833</u>	<u>22,833</u>	<u>36</u>	<u>22,797</u>	<u>-</u>
Total Expenditures	<u>1,826,195</u>	<u>4,108,098</u>	<u>408,945</u>	<u>3,699,153</u>	\$ <u><u>1,193,851</u></u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	754	\$ <u>754</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			\$ <u><u>754</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 29,986	\$ 29,986	\$ 10,564	\$ (19,422)	
Miscellaneous	<u>-</u>	<u>-</u>	<u>625</u>	<u>625</u>	
Total Revenues	29,986	29,986	11,189	(18,797)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>90</u>	<u>104,910</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(75,014)</u>	\$ <u>(75,014)</u>	11,099	\$ <u>86,113</u>	
Fund Balance - Beginning of Period			<u>1,863,543</u>		
Fund Balance - End of Period			\$ <u>1,874,642</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EXPEDITED PERMIT FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 26,500	\$ 26,500	\$ 600	\$ (25,900)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>26,500</u>	<u>26,500</u>	<u>600</u>	<u>25,900</u>	<u>\$ 20,000</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ -</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Three Months Ended February 28, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 5,000	\$ 5,000	\$ 734	\$ (4,266)	
Licenses and permits	83,700	83,700	5,519	(78,181)	
Grants, contributions, and intergovernmental	1,295,676	1,295,676	12,909	(1,282,767)	
Property taxes	6,450,000	6,450,000	-	(6,450,000)	
Investment income	6,100	6,100	2,070	(4,030)	
Miscellaneous	121,000	121,000	49,536	(71,464)	
Total Revenues	7,961,476	7,961,476	70,768	(7,890,708)	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,439,663	5,439,663	1,169,250	4,270,413	\$ -
Contractual services	4,977,610	7,406,307	268,353	7,137,954	3,833,269
Commodities	745,511	762,264	174,868	587,396	305,395
Capital outlay	2,945,000	5,934,202	331,211	5,602,991	3,236,987
Total Expenditures	14,107,784	19,542,436	1,943,682	17,598,754	\$ 7,375,651
Deficiency of revenues over expenditures	(6,146,308)	(11,580,960)	(1,872,914)	9,708,046	
OTHER FINANCING SOURCES (USES)					
Transfers in	11,411,858	11,411,858	6,042,297	(5,369,561)	
Transfers out	(6,193,538)	(6,193,538)	(5,926,163)	267,375	
Total Other Financing Sources (Uses)	5,218,320	5,218,320	116,134	(5,102,186)	
Net Change in Fund Balance	\$ (927,988)	\$ (6,362,640)	(1,756,780)	\$ 4,605,860	
Fund Balance - Beginning of Period			6,075,174		
Fund Balance - End of Period			\$ 4,318,394		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,073,747	\$ 4,073,747	\$ 1,150,967	\$ (2,922,780)	
Investment income	<u>24,000</u>	<u>24,000</u>	<u>8,790</u>	<u>(15,210)</u>	
Total Revenues	<u>4,097,747</u>	<u>4,097,747</u>	<u>1,159,757</u>	<u>(2,937,990)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	147,855	147,855	35,142	112,713	\$ -
Contractual services	5,150,000	6,460,425	-	6,460,425	1,310,388
Commodities	170,000	170,000	-	170,000	-
Capital outlay	<u>6,355,000</u>	<u>11,938,757</u>	<u>-</u>	<u>11,938,757</u>	<u>10,803,746</u>
Total Expenditures	<u>11,822,855</u>	<u>18,717,037</u>	<u>35,142</u>	<u>18,681,895</u>	<u>\$ 12,114,134</u>
Net Change in Fund Balance	\$ <u>(7,725,108)</u>	\$ <u>(14,619,290)</u>	1,124,615	\$ <u>15,743,905</u>	
Fund Balance - Beginning of Period			<u>15,618,221</u>		
Fund Balance - End of Period			<u>\$ 16,742,836</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,820,000	\$ 1,820,000	\$ -	\$ (1,820,000)	
Investment income	<u>21,000</u>	<u>21,000</u>	<u>5,884</u>	<u>(15,116)</u>	
Total Revenues	<u>1,841,000</u>	<u>1,841,000</u>	<u>5,884</u>	<u>(1,835,116)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	350,000	632,590	4,847	627,743	\$ 277,743
Capital outlay	<u>6,090,000</u>	<u>14,142,112</u>	<u>10,400</u>	<u>14,131,712</u>	<u>10,703,562</u>
Total Expenditures	<u>6,440,000</u>	<u>14,774,702</u>	<u>15,247</u>	<u>14,759,455</u>	<u>\$ 10,981,305</u>
Net Change in Fund Balance	\$ <u>(4,599,000)</u>	\$ <u>(12,933,702)</u>	(9,363)	\$ <u>12,924,339</u>	
Fund Balance - Beginning of Period			<u>13,222,694</u>		
Fund Balance - End of Period			<u>\$ 13,213,331</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 860,000	\$ 860,000	\$ -	\$ (860,000)	
Property taxes	480,800	480,800	-	(480,800)	
Investment income	<u>8,000</u>	<u>8,000</u>	<u>2,107</u>	<u>(5,893)</u>	
Total Revenues	<u>1,348,800</u>	<u>1,348,800</u>	<u>2,107</u>	<u>(1,346,693)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	1,545,000	3,083,883	49,662	3,034,221	\$ 1,511,717
Capital outlay	<u>2,710,000</u>	<u>5,041,806</u>	<u>151,224</u>	<u>4,890,582</u>	<u>2,520,582</u>
Total Expenditures	<u>4,255,000</u>	<u>8,125,689</u>	<u>200,886</u>	<u>7,924,803</u>	<u>\$ 4,032,299</u>
Net Change in Fund Balance	\$ <u>(2,906,200)</u>	\$ <u>(6,776,889)</u>	(198,779)	\$ <u>6,578,110</u>	
Fund Balance - Beginning of Period			<u>5,644,260</u>		
Fund Balance - End of Period			<u>\$ 5,445,481</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 5,500,000	\$ 5,500,000	\$ 1,011,739	\$ (4,488,261)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>4,210</u>	<u>(15,790)</u>	
Total Revenues	<u>5,520,000</u>	<u>5,520,000</u>	<u>1,015,949</u>	<u>(4,504,051)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	4,635,000	6,321,188	89,667	6,231,521	\$ 3,480,348
Commodities	1,345,000	1,419,000	645,285	773,715	682,636
Capital outlay	<u>3,800,000</u>	<u>9,312,914</u>	<u>20,365</u>	<u>9,292,549</u>	<u>5,488,263</u>
Total Expenditures	<u>9,780,000</u>	<u>17,053,102</u>	<u>755,317</u>	<u>16,297,785</u>	<u>\$ 9,651,247</u>
Net Change in Fund Balance	\$ <u>(4,260,000)</u>	\$ <u>(11,533,102)</u>	260,632	\$ <u>11,793,734</u>	
Fund Balance - Beginning of Period			<u>12,324,712</u>		
Fund Balance - End of Period			<u>\$ 12,585,344</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 9,250,000	\$ 9,250,000	\$ 2,461,629	\$ (6,788,371)	
Investment income	<u>10,000</u>	<u>10,000</u>	<u>2,772</u>	<u>(7,228)</u>	
Total Revenues	9,260,000	9,260,000	2,464,401	(6,795,599)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>-</u>
Excess of revenues over expenditures	9,260,000	9,260,000	2,464,401	(6,795,599)	
OTHER FINANCING USES					
Transfers out	<u>(11,411,858)</u>	<u>(11,411,858)</u>	<u>(6,042,297)</u>	<u>5,369,561</u>	
Net Change in Fund Balance	\$ <u><u>(2,151,858)</u></u>	\$ <u><u>(2,151,858)</u></u>	(3,577,896)	\$ <u><u>(1,426,038)</u></u>	
Fund Balance - Beginning of Period			<u>11,228,705</u>		
Fund Balance - End of Period			\$ <u><u>7,650,809</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Fines and forfeitures	\$ 25,000	\$ 25,000	\$ 5,919	\$ (19,081)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>5,919</u>	<u>\$ 5,919</u>	
Fund Balance - Beginning of Period			<u>93,546</u>		
Fund Balance - End of Period			<u>\$ 99,465</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 50,000	\$ 50,000	\$ 12,500	\$ (37,500)	
Grants, contributions, and intergovernmental	4,625	4,625	-	(4,625)	
Investment income	<u>-</u>	<u>-</u>	<u>34</u>	<u>34</u>	
Total Revenues	<u>54,625</u>	<u>54,625</u>	<u>12,534</u>	<u>(42,091)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	14,405	14,405	-	14,405	\$ -
Commodities	7,500	7,500	332	7,168	4,127
Capital outlay	<u>-</u>	<u>28,000</u>	<u>-</u>	<u>28,000</u>	<u>28,000</u>
Total Expenditures	<u>21,905</u>	<u>49,905</u>	<u>332</u>	<u>49,573</u>	<u>\$ 32,127</u>
Excess of revenues over expenditures	32,720	4,720	12,202	7,482	
OTHER FINANCING USES					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>	<u>9,000</u>	
Net Change in Fund Balance	<u>\$ 23,720</u>	<u>\$ (4,280)</u>	<u>12,202</u>	<u>\$ 16,482</u>	
Fund Balance - Beginning of Period			<u>86,075</u>		
Fund Balance - End of Period			<u>\$ 98,277</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 120,000	\$ 120,000	\$ 32,706	\$ (87,294)	
Investment income	<u>200</u>	<u>200</u>	<u>23</u>	<u>(177)</u>	
Total Revenues	120,200	120,200	32,729	(87,471)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>176,191</u>	<u>176,191</u>	<u>34,759</u>	<u>141,432</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(55,991)</u>	\$ <u>(55,991)</u>	(2,030)	\$ <u>53,961</u>	
Fund Balance - Beginning of Period			<u>60,111</u>		
Fund Balance - End of Period			\$ <u>58,081</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 226,000	\$ 226,000	\$ 44,777	\$ (181,223)	
Investment income	<u>500</u>	<u>500</u>	<u>83</u>	<u>(417)</u>	
Total Revenues	<u>226,500</u>	<u>226,500</u>	<u>44,860</u>	<u>(181,640)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	157,285	157,285	38,470	118,815	\$ -
Contractual services	400	400	87	313	-
Commodities	<u>155,800</u>	<u>155,800</u>	<u>26,678</u>	<u>129,122</u>	<u>114,302</u>
Total Expenditures	<u>313,485</u>	<u>313,485</u>	<u>65,235</u>	<u>248,250</u>	<u>\$ 114,302</u>
Net Change in Fund Balance	\$ <u>(86,985)</u>	\$ <u>(86,985)</u>	(20,375)	\$ <u>66,610</u>	
Fund Balance - Beginning of Period			<u>210,358</u>		
Fund Balance - End of Period			<u>\$ 189,983</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 620,000	\$ 620,000	\$ 128,521	\$ (491,479)	
Investment income	<u>200</u>	<u>200</u>	<u>67</u>	<u>(133)</u>	
Total Revenues	<u>620,200</u>	<u>620,200</u>	<u>128,588</u>	<u>(491,612)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	174,087	174,087	47,094	126,993	\$ -
Contractual services	340,000	340,000	82,829	257,171	40,865
Commodities	-	-	-	-	-
Capital outlay	<u>-</u>	<u>164,904</u>	<u>-</u>	<u>164,904</u>	<u>164,904</u>
Total Expenditures	<u>514,087</u>	<u>678,991</u>	<u>129,923</u>	<u>549,068</u>	<u>\$ 205,769</u>
Net Change in Fund Balance	\$ <u>106,113</u>	\$ <u>(58,791)</u>	(1,335)	\$ <u>57,456</u>	
Fund Balance - Beginning of Period			<u>48,318</u>		
Fund Balance - End of Period			\$ <u>46,983</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 338,000	\$ 338,000	\$ 79,597	\$ (258,403)	
Investment income	<u>1,000</u>	<u>1,000</u>	<u>261</u>	<u>(739)</u>	
Total Revenues	<u>339,000</u>	<u>339,000</u>	<u>79,858</u>	<u>(259,142)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	67,386	67,386	12,820	54,566	\$ -
Contractual services	338,000	338,000	12,803	325,197	-
Commodities	42,000	42,000	4,011	37,989	-
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>2,882</u>
Total Expenditures	<u>467,386</u>	<u>467,386</u>	<u>29,634</u>	<u>437,752</u>	<u>\$ 2,882</u>
Excess (deficiency) of revenues over expenditures	(128,386)	(128,386)	50,224	178,610	
OTHER FINANCING USES					
Transfers out	<u>(7,241)</u>	<u>(7,241)</u>	<u>-</u>	<u>7,241</u>	
Net Change in Fund Balance	<u>\$ (135,627)</u>	<u>\$ (135,627)</u>	<u>50,224</u>	<u>\$ 185,851</u>	
Fund Balance - Beginning of Period			<u>673,930</u>		
Fund Balance - End of Period			<u>\$ 724,154</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMDT FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ <u>22,000</u>	\$ <u>22,000</u>	\$ <u>4,113</u>	\$ <u>(17,887)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	37,000	37,000	10,092	26,908	\$ 17,105
Commodities	<u>10,000</u>	<u>10,000</u>	<u>781</u>	<u>9,219</u>	<u>2,000</u>
Total Expenditures	<u>47,000</u>	<u>47,000</u>	<u>10,873</u>	<u>36,127</u>	\$ <u>19,105</u>
Deficiency of revenues over expenditures	(25,000)	(25,000)	(6,760)	18,240	
OTHER FINANCING SOURCES					
Transfers in	<u>7,241</u>	<u>7,241</u>	<u>-</u>	<u>(7,241)</u>	
Net Change in Fund Balance	\$ <u>(17,759)</u>	\$ <u>(17,759)</u>	(6,760)	\$ <u>10,999</u>	
Fund Balance - Beginning of Period			<u>11,779</u>		
Fund Balance - End of Period			\$ <u>5,019</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 670,000	\$ 670,000	\$ 133,614	\$ (536,386)	
Investment income	<u>200</u>	<u>200</u>	<u>117</u>	<u>(83)</u>	
Total Revenues	<u>670,200</u>	<u>670,200</u>	<u>133,731</u>	<u>(536,469)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	166,896	166,896	34,412	132,484	\$ -
Contractual services	<u>396,000</u>	<u>396,000</u>	<u>93,754</u>	<u>302,246</u>	<u>14,431</u>
Total Expenditures	<u>562,896</u>	<u>562,896</u>	<u>128,166</u>	<u>434,730</u>	<u>\$ 14,431</u>
Net Change in Fund Balance	<u>\$ 107,304</u>	<u>\$ 107,304</u>	5,565	<u>\$ (101,739)</u>	
Fund Balance - Beginning of Period			<u>332,898</u>		
Fund Balance - End of Period			<u>\$ 338,463</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 66,715	\$ 66,715	\$ -	\$ (66,715)	
Investment income	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>	
Total Revenues	66,715	66,715	1	(66,714)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>66,715</u>	<u>66,715</u>	<u>-</u>	<u>66,715</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	1	\$ <u>1</u>	
Fund Balance - Beginning of Period			<u>1,179</u>		
Fund Balance - End of Period			<u>\$ 1,180</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 86,000	\$ 86,000	\$ 24,069	\$ (61,931)	
Investment income	<u>200</u>	<u>200</u>	<u>66</u>	<u>(134)</u>	
Total Revenues	<u>86,200</u>	<u>86,200</u>	<u>24,135</u>	<u>(62,065)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	22,245	22,245	5,250	16,995	\$ -
Contractual services	21,000	21,910	1,623	20,287	6,761
Commodities	32,000	32,000	6,502	25,498	17,316
Capital outlay	<u>-</u>	<u>22,731</u>	<u>-</u>	<u>22,731</u>	<u>22,731</u>
Total Expenditures	<u>75,245</u>	<u>98,886</u>	<u>13,375</u>	<u>85,511</u>	<u>\$ 46,808</u>
Net Change in Fund Balance	\$ <u>10,955</u>	\$ <u>(12,686)</u>	10,760	\$ <u>23,446</u>	
Fund Balance - Beginning of Period			<u>176,843</u>		
Fund Balance - End of Period			<u>\$ 187,603</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 45,000	\$ 45,000	\$ 9,020	\$ (35,980)	
Investment income	<u>100</u>	<u>100</u>	<u>16</u>	<u>(84)</u>	
Total Revenues	45,100	45,100	9,036	(36,064)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>45,100</u>	<u>45,100</u>	<u>-</u>	<u>45,100</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	9,036	\$ <u>9,036</u>	
Fund Balance - Beginning of Period			<u>38,634</u>		
Fund Balance - End of Period			\$ <u>47,670</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 228,000	\$ 228,000	\$ 47,626	\$ (180,374)	
Grants, contributions, and intergovernmental	<u>176,730</u>	<u>176,730</u>	<u>58,317</u>	<u>(118,413)</u>	
Total Revenues	<u>404,730</u>	<u>404,730</u>	<u>105,943</u>	<u>(298,787)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	437,363	437,363	100,485	336,878	\$ -
Contractual services	22,700	22,700	1,120	21,580	-
Commodities	<u>25,000</u>	<u>25,000</u>	<u>3,445</u>	<u>21,555</u>	-
Total Expenditures	<u>485,063</u>	<u>485,063</u>	<u>105,050</u>	<u>380,013</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(80,333)</u>	\$ <u>(80,333)</u>	893	\$ <u>81,226</u>	
Fund Balance - Beginning of Period			<u>548,803</u>		
Fund Balance - End of Period			\$ <u>549,696</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE'S ATTORNEY AUTOMATION FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 30,000	\$ 30,000	\$ 6,212	\$ (23,788)	
Investment income	<u>50</u>	<u>50</u>	<u>21</u>	<u>(29)</u>	
Total Revenues	30,050	30,050	6,233	(23,817)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(19,950)</u>	\$ <u>(19,950)</u>	(43,767)	\$ <u>(23,817)</u>	
Fund Balance - Beginning of Period			<u>63,997</u>		
Fund Balance - End of Period			<u>\$ 20,230</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 61,528	\$ 61,528	\$ 31,771	\$ (29,757)	
Property taxes	10,900,000	10,900,000	-	(10,900,000)	
Investment income	10,150	10,150	3,383	(6,767)	
Miscellaneous	<u>24,150</u>	<u>24,150</u>	<u>12,214</u>	<u>(11,936)</u>	
Total Revenues	<u>10,995,828</u>	<u>10,995,828</u>	<u>47,368</u>	<u>(10,948,460)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,162,848	1,162,848	193,966	968,882	\$ -
Contractual services	9,885,417	9,886,718	1,047,842	8,838,876	-
Commodities	56,100	75,641	18,067	57,574	-
Capital outlay	<u>90,000</u>	<u>90,000</u>	<u>-</u>	<u>90,000</u>	<u>-</u>
Total Expenditures	<u>11,194,365</u>	<u>11,215,207</u>	<u>1,259,875</u>	<u>9,955,332</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(198,537)	(219,379)	(1,212,507)	(993,128)	
OTHER FINANCING USES					
Transfers out	<u>(414,569)</u>	<u>(414,569)</u>	<u>(336,161)</u>	<u>78,408</u>	
Net Change in Fund Balance	<u><u>\$ (613,106)</u></u>	<u><u>\$ (633,948)</u></u>	<u>(1,548,668)</u>	<u><u>\$ (914,720)</u></u>	
Fund Balance - Beginning of Period			<u>9,505,549</u>		
Fund Balance - End of Period			<u><u>\$ 7,956,881</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 400,000	\$ 400,000	\$ -	\$ (400,000)	
Miscellaneous	<u>600</u>	<u>600</u>	<u>-</u>	<u>(600)</u>	
Total Revenues	<u>400,600</u>	<u>400,600</u>	<u>-</u>	<u>(400,600)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	356,451	360,470	79,778	280,692	\$ -
Contractual services	273,400	273,400	24,109	249,291	13,440
Commodities	<u>24,150</u>	<u>24,150</u>	<u>5,275</u>	<u>18,875</u>	<u>284</u>
Total Expenditures	<u>654,001</u>	<u>658,020</u>	<u>109,162</u>	<u>548,858</u>	<u>\$ 13,724</u>
Net Change in Fund Balance	\$ <u>(253,401)</u>	\$ <u>(257,420)</u>	(109,162)	\$ <u>148,258</u>	
Fund Balance - Beginning of Period			<u>568,725</u>		
Fund Balance - End of Period			<u>\$ 459,563</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 12	\$ 12	\$ 3	\$ (9)	
Miscellaneous	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>	
Total Revenues	<u>512</u>	<u>512</u>	<u>3</u>	<u>(509)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(1,038)</u>	\$ <u>(1,038)</u>	3	\$ <u>1,041</u>	
Fund Balance - Beginning of Period			<u>7,348</u>		
Fund Balance - End of Period			<u>\$ 7,351</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 2,158,080	\$ 2,158,080	\$ 581,171	\$ (1,576,909)	
Investment income	362	362	64	(298)	
Miscellaneous	<u>104,031</u>	<u>104,031</u>	<u>18,333</u>	<u>(85,698)</u>	
Total Revenues	<u>2,262,473</u>	<u>2,262,473</u>	<u>599,568</u>	<u>(1,662,905)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,346,293	1,346,293	258,394	1,087,899	\$ -
Contractual services	777,104	777,104	136,368	640,736	3,300
Commodities	104,076	104,076	14,415	89,661	-
Capital outlay	20,000	20,000	3,426	16,574	-
Debt service					
Principal retirement	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Total Expenditures	<u>2,262,473</u>	<u>2,262,473</u>	<u>412,603</u>	<u>1,849,870</u>	<u>\$ 3,300</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	186,965	\$ <u>186,965</u>	
Fund Balance - Beginning of Period			<u>373,495</u>		
Fund Balance - End of Period			\$ <u>560,460</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,500	\$ 10,500	\$ 1,780	\$ (8,720)	
Property taxes	250,000	250,000	-	(250,000)	
Investment income	<u>625</u>	<u>625</u>	<u>195</u>	<u>(430)</u>	
Total Revenues	<u>261,125</u>	<u>261,125</u>	<u>1,975</u>	<u>(259,150)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	274,899	274,899	62,448	212,451	\$ -
Contractual services	63,275	63,275	7,886	55,389	11,542
Commodities	<u>33,050</u>	<u>33,050</u>	<u>1,145</u>	<u>31,905</u>	<u>5,000</u>
Total Expenditures	<u>371,224</u>	<u>371,224</u>	<u>71,479</u>	<u>299,745</u>	<u>\$ 16,542</u>
Net Change in Fund Balance	\$ <u>(110,099)</u>	\$ <u>(110,099)</u>	(69,504)	\$ <u>40,595</u>	
Fund Balance - Beginning of Period			<u>547,633</u>		
Fund Balance - End of Period			<u>\$ 478,129</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,500	\$ 2,500	\$ 247	\$ (2,253)	
Investment income	<u>100</u>	<u>100</u>	<u>10</u>	<u>(90)</u>	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>257</u>	<u>(2,343)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	5,000	5,000	192	4,808	\$ -
Commodities	<u>2,600</u>	<u>2,600</u>	<u>-</u>	<u>2,600</u>	<u>-</u>
Total Expenditures	<u>7,600</u>	<u>7,600</u>	<u>192</u>	<u>7,408</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(5,000)</u>	\$ <u>(5,000)</u>	65	\$ <u>5,065</u>	
Fund Balance - Beginning of Period			<u>26,208</u>		
Fund Balance - End of Period			<u>\$ 26,273</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 71,000	\$ 71,000	\$ 7,357	\$ (63,643)	
Grants, contributions, and intergovernmental	442,200	442,200	36,050	(406,150)	
Investment income	<u>700</u>	<u>700</u>	<u>71</u>	<u>(629)</u>	
Total Revenues	<u>513,900</u>	<u>513,900</u>	<u>43,478</u>	<u>(470,422)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	472,475	472,475	98,231	374,244	\$ -
Contractual services	93,100	93,100	8,485	84,615	10,315
Commodities	<u>18,600</u>	<u>18,600</u>	<u>4,926</u>	<u>13,674</u>	<u>3,037</u>
Total Expenditures	<u>584,175</u>	<u>584,175</u>	<u>111,642</u>	<u>472,533</u>	<u>\$ 13,352</u>
Net Change in Fund Balance	\$ <u>(70,275)</u>	\$ <u>(70,275)</u>	(68,164)	\$ <u>2,111</u>	
Fund Balance - Beginning of Period			<u>220,549</u>		
Fund Balance - End of Period			<u>\$ 152,385</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 100	\$ 100	\$ 3	\$ (97)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>3,100</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(3,000)</u>	\$ <u>(3,000)</u>	3	\$ <u>3,003</u>	
Fund Balance - Beginning of Period			<u>6,313</u>		
Fund Balance - End of Period			<u>\$ 6,316</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,725,000	\$ 1,725,000	\$ -	\$ (1,725,000)	
Investment income	<u>3,520</u>	<u>3,520</u>	<u>1,105</u>	<u>(2,415)</u>	
Total Revenues	<u>1,728,520</u>	<u>1,728,520</u>	<u>1,105</u>	<u>(1,727,415)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	7,511	7,511	2,444	5,067	\$ -
Contractual services	1,725,000	1,725,000	-	1,725,000	-
Commodities	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>
Total Expenditures	<u>1,733,011</u>	<u>1,733,011</u>	<u>2,444</u>	<u>1,730,567</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(4,491)	(4,491)	(1,339)	3,152	
OTHER FINANCING SOURCES					
Transfers in	<u>8,011</u>	<u>8,011</u>	<u>8,011</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ 3,520</u>	<u>\$ 3,520</u>	<u>6,672</u>	<u>\$ 3,152</u>	
Fund Balance - Beginning of Period			<u>2,845,230</u>		
Fund Balance - End of Period			<u>\$ 2,851,902</u>		

DEBT SERVICE FUNDS

Series 2006 A Certificate Fund - \$8,280,000 Debt Certificates, due in annual installments of \$40,000 to \$1,400,000; Interest at 3.85% to 4.0% through January 2022. The proceeds were used to advance refund Series 2002B debt certificates, for the purchase and construction of a new animal control facility, and for energy saving renovations at the government center.

Series 2007 A Certificate Fund - \$4,885,000 Debt Certificates, due in annual installments of \$440,000 to \$575,000; Interest at 3.85% to 4.15% through January 2017. The proceeds were used for the purchase and implementation of a new radio system for the Sheriff's Office.

Series 2007 B Certificate Fund - \$50,000,000 Debt Certificates, due in annual installments of \$4,060,000 to \$6,060,000; Interest at 4.0% to 4.5% through January 2017. The proceeds were used for highway engineering, construction, and maintenance costs.

Series 2008 Certificate Fund - \$4,480,000 Debt Certificates, due in annual installments of \$380,000 to \$520,000; Interest at 3.0% to 4.25% through January 2019. The proceeds were used for the acquisition of land and property adjacent to the County courthouse campus.

Series 2010 A Certificate Fund - \$7,595,000 Debt Certificates, due in annual installments of \$185,000 to \$1,125,000; Interest at 1.5% to 4.5% through December 2019. The proceeds were used for various capital projects, including the construction of a new County archive facility, the purchase of a new local area network, the buildout of a courtroom, and the purchase of a new storage area network.

Series 2010 B Certificate Fund - \$4,000,000 Debt Certificates (Recovery Zone Economic Development Bonds), due in annual installments of \$65,000 to \$350,000; Interest at 0.75% to 5.55% through December 2024. The County will receive a reimbursement from the Federal Government equal to 45% of each scheduled interest payment. The proceeds were used for the expansion of the County mental health facility.

Series 2012 B Certificate Fund - \$4,245,000 Debt Certificates, due in annual installments of \$310,000 to \$1,245,000; Interest at 2.0% to 3.5% through January 2022. The proceeds were used to currently refund Series 2003A debt certificates and to advance refund Series 2005A debt certificates.

Series 2015 Certificate Fund - \$15,755,000 Debt Certificates, due in periodic installments of \$590,000 to \$6,410,000; Interest at 2.0% to 4.0% through December 2021. The proceeds were used to currently refund Series 2006A and Series 2007B debt certificates.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2006 A CERTIFICATE FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	550,000	550,000	550,000	-
Interest and fiscal charges	<u>189,214</u>	<u>189,214</u>	<u>99,731</u>	<u>89,483</u>
Total Expenditures	<u>739,214</u>	<u>739,214</u>	<u>649,731</u>	<u>89,483</u>
Deficiency of revenues over expenditures	(739,214)	(739,214)	(649,731)	89,483
OTHER FINANCING SOURCES				
Transfers in	<u>739,214</u>	<u>739,214</u>	<u>649,731</u>	<u>(89,483)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	535,000	535,000	535,000	-
Interest and fiscal charges	<u>56,467</u>	<u>56,467</u>	<u>33,409</u>	<u>23,058</u>
Total Expenditures	<u>591,467</u>	<u>591,467</u>	<u>568,409</u>	<u>23,058</u>
Deficiency of revenues over expenditures	(591,467)	(591,467)	(568,409)	23,058
OTHER FINANCING SOURCES				
Transfers in	<u>591,467</u>	<u>591,467</u>	<u>568,409</u>	<u>(23,058)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 B CERTIFICATE FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	5,535,000	5,535,000	5,535,000	-
Interest and fiscal charges	<u>658,538</u>	<u>658,538</u>	<u>391,163</u>	<u>267,375</u>
Total Expenditures	<u>6,193,538</u>	<u>6,193,538</u>	<u>5,926,163</u>	<u>267,375</u>
Deficiency of revenues over expenditures	(6,193,538)	(6,193,538)	(5,926,163)	267,375
OTHER FINANCING SOURCES				
Transfers in	<u>6,193,538</u>	<u>6,193,538</u>	<u>5,926,163</u>	<u>(267,375)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			\$ <u>-</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	455,000	455,000	455,000	-
Interest and fiscal charges	<u>89,650</u>	<u>89,650</u>	<u>49,803</u>	<u>39,847</u>
Total Expenditures	<u>544,650</u>	<u>544,650</u>	<u>504,803</u>	<u>39,847</u>
Deficiency of revenues over expenditures	(544,650)	(544,650)	(504,803)	39,847
OTHER FINANCING SOURCES				
Transfers in	<u>544,650</u>	<u>544,650</u>	<u>504,803</u>	<u>(39,847)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 A CERTIFICATE FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,090,000	1,090,000	1,090,000	-
Interest and fiscal charges	<u>126,700</u>	<u>126,700</u>	<u>71,150</u>	<u>55,550</u>
Total Expenditures	<u>1,216,700</u>	<u>1,216,700</u>	<u>1,161,150</u>	<u>55,550</u>
Deficiency of revenues over expenditures	(1,216,700)	(1,216,700)	(1,161,150)	55,550
OTHER FINANCING SOURCES				
Transfers in	<u>1,216,700</u>	<u>1,216,700</u>	<u>1,161,150</u>	<u>(55,550)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 B CERTIFICATE FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	260,000	260,000	260,000	-
Interest and fiscal charges	<u>149,369</u>	<u>149,369</u>	<u>76,161</u>	<u>73,208</u>
Total Expenditures	<u>409,369</u>	<u>409,369</u>	<u>336,161</u>	<u>73,208</u>
Deficiency of revenues over expenditures	(409,369)	(409,369)	(336,161)	73,208
OTHER FINANCING SOURCES				
Transfers in	<u>409,369</u>	<u>409,369</u>	<u>336,161</u>	<u>(73,208)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2012 B CERTIFICATE FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	660,000	660,000	660,000	-
Interest and fiscal charges	<u>66,075</u>	<u>66,075</u>	<u>35,963</u>	<u>30,112</u>
Total Expenditures	<u>726,075</u>	<u>726,075</u>	<u>695,963</u>	<u>30,112</u>
Deficiency of revenues over expenditures	(726,075)	(726,075)	(695,963)	30,112
OTHER FINANCING SOURCES				
Transfers in	<u>726,075</u>	<u>726,075</u>	<u>695,963</u>	<u>(30,112)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2015 CERTIFICATE FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current				
General and administrative				
Contractual services	-	148,095	148,095	-
Debt service				
Principal retirement	-	16,340,000	16,340,000	-
Interest and fiscal charges	-	8,481	7,897	584
Total Expenditures	-	16,496,576	16,495,992	584
Deficiency of revenues over expenditures	-	(16,496,576)	(16,495,992)	584
OTHER FINANCING SOURCES				
Refunding debt certificates issued	-	15,755,000	15,755,000	-
Premium on debt issuance	-	741,576	741,576	-
Total Other Financing Sources	-	16,496,576	16,496,576	-
Net Change in Fund Balance	\$ -	\$ -	584	\$ 584
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			\$ 584	

CAPITAL PROJECT FUND

Fiber Optic Conduit Project Fund - to account for the installation of new high-speed fiber optic cable, which will improve broadband internet access for participating governments within the County.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
FIBER OPTIC CONDUIT PROJECT FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 546,847	\$ 546,847	\$ -	\$ (546,847)	
EXPENDITURES					
Capital outlay	<u>2,113,772</u>	<u>2,113,772</u>	<u>103,846</u>	<u>2,009,926</u>	<u>\$ 1,985,254</u>
Deficiency of revenues over expenditures	(1,566,925)	(1,566,925)	(103,846)	1,463,079	
OTHER FINANCING SOURCES					
Transfers in	<u>1,566,925</u>	<u>1,566,925</u>	<u>-</u>	<u>(1,566,925)</u>	
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	(103,846)	\$ <u>(103,846)</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Deficit - End of Period			<u>\$ (103,846)</u>		

PERMANENT FUNDS

Working Cash I and II Funds – to account for funds raised through property tax levies and interest income. Funds are available for loans to other funds. The principal portion of the fund may not be expended.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 100	\$ 100	\$ 7	\$ (93)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	100	100	7	(93)
OTHER FINANCING USES				
Transfers out	<u>(100)</u>	<u>(100)</u>	<u>-</u>	<u>100</u>
Net Change in Fund Balance	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	7	\$ <u><u>7</u></u>
Fund Balance - Beginning of Year			<u>331,301</u>	
Fund Balance - End of Year			\$ <u><u>331,308</u></u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 350	\$ 350	\$ 67	\$ (283)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	350	350	67	(283)
OTHER FINANCING USES				
Transfers out	<u>(350)</u>	<u>(350)</u>	<u>-</u>	<u>350</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	67	\$ <u>67</u>
Fund Balance - Beginning of Year			<u>469,360</u>	
Fund Balance - End of Year			\$ <u>469,427</u>	

ENTERPRISE FUNDS

Valley Hi Fund – to account for the activities of the Valley Hi nursing home.

911 Fund (Emergency Telephone Services Board Fund) – to account for funds raised through a telephone surcharge tax on each telephone line in the County. The funds are used to operate and equip a 911 telephone dispatch center within the County.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,610,000	\$ 10,610,000	\$ 2,552,268	\$ (8,057,732)	
Property taxes	3,000,000	3,000,000	-	(3,000,000)	
Investment income	80,100	80,100	16,311	(63,789)	
Miscellaneous	<u>13,500</u>	<u>13,500</u>	<u>2,552</u>	<u>(10,948)</u>	
Total Revenues	\$ <u>13,703,600</u>	\$ <u>13,703,600</u>	\$ <u>2,571,131</u>	\$ <u>(11,132,469)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 7,809,251	\$ 7,809,251	\$ 1,845,831	\$ 5,963,420	\$ -
Contractual services	1,948,123	2,010,187	374,592	1,635,595	797,843
Commodities	1,087,250	1,106,675	236,481	870,194	641,406
Capital outlay	30,000	240,063	86,649	153,414	123,414
Debt service					
Principal retirement	14,914	14,914	3,687	11,227	11,228
Interest and fiscal charges	260	260	107	153	153
Depreciation	<u>-</u>	<u>-</u>	<u>117,000</u>	<u>(117,000)</u>	<u>-</u>
Total Expenditures	\$ <u>10,889,798</u>	\$ <u>11,181,350</u>	\$ <u>2,664,347</u>	\$ <u>8,517,003</u>	\$ <u>1,574,044</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,408,076	\$ 2,408,076	\$ 697,043	\$ (1,711,033)	
Investment income	<u>4,800</u>	<u>4,800</u>	<u>1,126</u>	<u>(3,674)</u>	
Total Revenues	\$ <u><u>2,412,876</u></u>	\$ <u><u>2,412,876</u></u>	\$ <u><u>698,169</u></u>	\$ <u><u>(1,714,707)</u></u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 488,190	\$ 488,190	\$ 76,479	\$ 411,711	\$ -
Contractual services	1,750,790	1,879,311	689,250	1,190,061	828,043
Commodities	42,000	322,458	7,946	314,512	268,202
Capital outlay	<u>370,000</u>	<u>558,910</u>	<u>118,917</u>	<u>439,993</u>	<u>50,000</u>
Total Expenditures	\$ <u><u>2,650,980</u></u>	\$ <u><u>3,248,869</u></u>	\$ <u><u>892,592</u></u>	\$ <u><u>2,356,277</u></u>	\$ <u><u>1,146,245</u></u>

INTERNAL SERVICE FUND

Health Insurance Fund – to account for employee medical, dental, and prescription insurance premiums and claims.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2015 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Three Months Ended February 28, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 19,746,577	\$ 19,746,577	\$ 2,343,983	\$ (17,402,594)	
Investment income	<u>4,500</u>	<u>4,500</u>	<u>2,143</u>	<u>(2,357)</u>	
Total Revenues	\$ <u><u>19,751,077</u></u>	\$ <u><u>19,751,077</u></u>	\$ <u><u>2,346,126</u></u>	\$ <u><u>(17,404,951)</u></u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 70,536	\$ 70,536	\$ 15,715	\$ 54,821	\$ -
Contractual services	19,998,759	19,998,759	4,559,748	15,439,011	7,700
Commodities	<u>6,625</u>	<u>6,625</u>	<u>-</u>	<u>6,625</u>	<u>-</u>
Total Expenditures	\$ <u><u>20,075,920</u></u>	\$ <u><u>20,075,920</u></u>	\$ <u><u>4,575,463</u></u>	\$ <u><u>15,500,457</u></u>	\$ <u><u>7,700</u></u>